



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PLAIN MUNICIPAL WATER UTILITY

Principal Office: 1015 CEDAR STREET
P.O. BOX 15
PLAIN, WI 53577

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLAIN MUNICIPAL WATER UTILITY**Utility Address:** 1015 CEDAR STREET

P.O. BOX 15

PLAIN, WI 53577

When was utility organized? 1/1/1914**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID WARNKE**Title:** CLERK-TREASURER**Office Address:**

1015 CEDAR STREET

P.O. BOX 15

PLAIN, WI 53577

Telephone: (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:** vilplain@charter.net

Individual or firm, if other than utility employee, preparing this report:

Name: CHERYL A SIMMONS**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** csimmons@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR MICHAEL BERNARDS**Title:** CHAIRMAN**Office Address:**

1015 CEDAR STREET

P.O. BOX 15

PLAIN, WI 53577

Telephone: (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRY DRONE**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 1/24/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR NICK RUHLAND**Title:** UTILITY SUPERINTENDENT**Office Address:**1015 CEDAR STREET
P.O. BOX 15
PLAIN, WI 53577**Telephone:** (608) 546 - 2047**Fax Number:** (608) 546 - 2090**E-mail Address:**

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

MR MICHAEL BERNARDS, CHAIRMAN

MR GARY LEECK, TRUSTEE

MR BOB NEUHEISEL, CITIZEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	98,398	98,305	1
Operating Expenses:			
Operation and Maintenance Expense (401)	50,622	41,279	2
Depreciation Expense (403)	15,295	14,961	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,975	18,775	5
Total Operating Expenses	84,892	75,015	
Net Operating Income	13,506	23,290	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,506	23,290	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,505	7,338	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,505	7,338	
Total Income	17,011	30,628	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	17,011	30,628	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	187	1,305	13
Amortization of Debt Discount and Expense (428)	64	1,951	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	251	3,256	
Net Income	16,760	27,372	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	345,740	317,670	19
Balance Transferred from Income (433)	16,760	27,372	20
Miscellaneous Credits to Surplus (434)	235	698	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	362,735	345,740	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON INVESTMENTS	3,505	4
Total (Acct. 419):	3,505	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TIF TRANSFERS	235	8
Total (Acct. 434):	235	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	98,398	0	0	0	98,398	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	98,398	0	0	0	98,398	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	794,145	760,772	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	224,760	215,481	2
Net Utility Plant	569,385	545,291	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	201,472	215,646	7
Total Other Property and Investments	201,472	215,646	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		1,212	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,987	11,979	11
Other Accounts Receivable (143)	37	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,797	5,797	15
Prepayments (165)	26	196	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	17,847	19,184	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	64	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	64	
Total Assets and Other Debits	788,704	780,185	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	319,227	308,566	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	362,735	345,740	23
Total Proprietary Capital	681,962	654,306	
LONG-TERM DEBT			
Bonds (221)	0	25,490	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	25,490	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,942	1,482	28
Payables to Municipality (233)	2,867	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	374	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	5,809	1,856	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	100,933	98,533	38
Total Liabilities and Other Credits	788,704	780,185	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	794,145	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	794,145	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	224,760	0	0	0	9
Total Accumulated Provision	224,760	0	0	0	
Net Utility Plant	569,385	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	215,481				215,481	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,295				15,295	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	247				247	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,542	0	0	0	15,542	13
Debits during year						14
Book cost of plant retired	6,263				6,263	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,263	0	0	0	6,263	19
Balance End of Year	224,760	0	0	0	224,760	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,797	5,797	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,797	5,797	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 MORTGAGE REVENUE BONDS	64	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	308,566	1
Changes during year (explain):		
TIF PAYMENT ON WELL NOTE	10,661	2
Balance end of year	319,227	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	09/01/1998	09/01/2003	4.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,975	2
Charged electric department expense		3
Charged sewer department expense	122	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,097	
Taxes paid during year:		
County, state and local taxes	17,618	6
Social Security taxes	1,388	7
PSC Remainder Assessment	91	8
Other (explain):		
NONE		9
Total payments and other debits	19,097	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Mortgage Revenue Bonds Issued 9/1/1998	374	187	561	0	2
Subtotal	374	187	561	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	374	187	561	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	98,533	0	0	0	0	98,533	1
Add credits during year:							
For Services	2,400					2,400	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	100,933	0	0	0	0	100,933	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUNDS	201,472	3
Total (Acct. 125):	201,472	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,987	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,987	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	37	11
Total (Acct. 143):	37	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	26	13
Total (Acct. 165):	26	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
OPERATING COSTS OWED TO VILLAGE	2,867	16
Total (Acct. 233):	2,867	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	777,458	0	0	0	777,458	1
Materials and Supplies	5,797	0	0	0	5,797	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	220,120	0	0	0	220,120	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	99,733	0	0	0	99,733	6
Other (specify):						
NONE					0	7
Average Net Rate Base	463,402	0	0	0	463,402	
Net Operating Income	13,506	0	0	0	13,506	8
Net Operating Income as a percent of Average Net Rate Base	2.91%	N/A	N/A	N/A	2.91%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	313,896	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	354,237	3
Other (Specify):		4
Total Average Proprietary Capital	668,133	
Net Income		
Net Income	16,760	5
Percent Return on Proprietary Capital	2.51%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-13)

Debt was paid off on 9/1/2002.

Contributions in Aid of Construction (Account 271) (Page F-17)

\$400 was paid by a customer for a water service added in prior years and hooked up in 2002.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 15, 2003

Village Board
Village of Plain
Plain, Wisconsin 53577

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Plain Water Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Plain and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	97,771	1
Total Sales of Water	97,771	
Other Operating Revenues		
Forfeited Discounts (470)	55	2
Other Water Revenues (474)	572	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	627	
Total Operating Revenues	98,398	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,654	5
General Operating Expenses (680-690)	20,968	6
Total Operation and Maintenance Expenses	50,622	
Other Operating Expenses		
Depreciation Expense (403)	15,295	7
Amortization Expense (404)		8
Taxes (408)	18,975	9
Total Other Operating Expenses	34,270	
Total Operating Expenses	84,892	
NET OPERATING INCOME	13,506	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	281	15,685	37,444	4
Commercial	46	5,141	10,110	5
Industrial				6
Total Metered Sales to General Customers (461)	327	20,826	47,554	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,284	8
Other Sales to Public Authorities (464)	9	5,008	7,933	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	337	25,834	97,771	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	42,284	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,284	
Forfeited Discounts (470):		
Customer late payment charges	55	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	55	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	302	7
Other (specify):		
MISCELLANEOUS	270	8
Total Other Water Revenues (474)	572	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,872	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,291	3
Chemicals (630)		4
Supplies and Expenses (640)	9,489	5
Repairs of Water Plant (650)	3,318	6
Transportation Expenses (660)	5,684	7
Total Plant Operation and Maintenance Expenses	29,654	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	10,268	8
Office Supplies and Expenses (681)	3,071	9
Outside Services Employed (682)	1,810	10
Insurance Expense (684)	1,383	11
Employees Pensions and Benefits (686)	2,920	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,516	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,968	
Total Operation and Maintenance Expenses	50,622	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		17,618	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		122	2
Net property tax equivalent		17,496	
Social Security		1,388	3
PSC Remainder Assessment		91	4
Other (specify): NONE			5
Total tax expense		18,975	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232530				3
County tax rate	mills		5.197330				4
Local tax rate	mills		9.575180				5
School tax rate	mills		1.625070				6
Voc. school tax rate	mills		0.000000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.630110				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		16.630110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.575180				14
Combined School Tax Rate	mills		1.625070				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.200250				17
Total Tax Rate	mills		16.630110				18
Ratio of Local and School Tax to Total	dec.		0.673492				19
Total tax net of state credit	mills		16.630110				20
Net Local and School Tax Rate	mills		11.200250				21
Utility Plant, Jan. 1	\$	760,773	760,773				22
Materials & Supplies	\$	5,797	5,797				23
Subtotal	\$	766,570	766,570				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	766,570	766,570				26
Assessment Ratio	dec.		0.860118				27
Assessed Value	\$	659,341	659,341				28
Net Local & School Rate	mills		11.200250				29
Tax Equiv. Computed for Current Year	\$	7,385	7,385				30
Tax Equivalent per 1994 PSC Report	\$	17,618					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	17,618					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,043		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	57,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	27,209		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,238		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,564		20
Total Pumping Plant	67,011	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,389		23
Total Water Treatment Plant	2,389	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,043	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			27,209	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,238	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,564	20
Total Pumping Plant	0	0	67,011	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,389	23
Total Water Treatment Plant	0	0	2,389	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	273,514		26
Transmission and Distribution Mains (343)	245,010	28,658	27
Fire Mains (344)	0		28
Services (345)	58,828	2,000	29
Meters (346)	13,631	1,896	30
Hydrants (348)	38,189	7,082	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	629,372	39,636	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,645		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,162		38
Other Tangible Property (390)	0		39
Total General Plant	4,807	0	
Total utility plant in service directly assignable	760,772	39,636	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	760,772	39,636	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			273,514	26
Transmission and Distribution Mains (343)	5,213		268,455	27
Fire Mains (344)			0	28
Services (345)	150		60,678	29
Meters (346)	900		14,627	30
Hydrants (348)			45,271	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,263	0	662,745	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,645	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			3,162	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	4,807	
Total utility plant in service directly assignable	6,263	0	794,145	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	6,263	0	794,145	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,600	2,600	1
February			2,318	2,318	2
March			2,644	2,644	3
April			2,652	2,652	4
May			2,853	2,853	5
June			2,702	2,702	6
July			3,539	3,539	7
August			2,767	2,767	8
September			2,560	2,560	9
October			2,471	2,471	10
November			2,283	2,283	11
December			2,447	2,447	12
Total annual pumpage	0	0	31,836	31,836	
Less: Water sold				25,834	13
Volume pumped but not sold				6,002	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				280	16
Volume related to equipment/system malfunction				100	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				380	19
Volume pumped but unaccounted for				5,622	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				176	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
DRY PERIOD - WATERING LAWNS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	26
Date of minimum: 11/14/2002					27
Total KWH used for pumping for the year				38,928	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 2	#2	400	10	720,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	NEW WELL	OLD WELL		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	JOHNSON		5
Year Installed	1980	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	GENERAL ELECTRIC		10
Year Installed	1980	1972		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	192		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	371	0	0	0	371	1
M	D	4.000	2,565	0	695	0	1,870	2
M	D	6.000	19,453	215	0	0	19,668	3
M	D	8.000	9,500	480	0	0	9,980	4
M	D	10.000	478	0	0	0	478	5
Total Within Municipality			32,367	695	695	0	32,367	
Total Utility			32,367	695	695	0	32,367	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	202	0	1	0	201		1
M	1.000	159	0	0	0	159	39	2
M	1.250	1	0	0	0	1		3
M	1.500	5	1	0	0	6		4
M	2.000	11	0	0	0	11		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
Total Utility		384	1	1	0	384	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	307	20	22	0	305	9	1
1.000	53	3	1	0	55	5	2
1.250	5	0	0	0	5	1	3
1.500	6	1	0	0	7	0	4
2.000	3	0	0	0	3	0	5
3.000	1	0	0	0	1	0	6
Total:	375	24	23	0	376	15	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	242	30	0	3	0	30	305	1
1.000	40	11	0	4	0	0	55	2
1.250	0	3	0	1	0	1	5	3
1.500	0	4	0	1	0	2	7	4
2.000	0	1	0	1	0	1	3	5
3.000	0	0	0	1	0	0	1	6
Total:	282	49	0	11	0	34	376	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	56				56	2
Total Fire Hydrants	56	0	0	0	56	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	56
Number of distribution system valves end of year:	77
Number of distribution valves operated during year:	77

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and Expense(640): Increase due to water testing expenses, water valve repairs, and increase in fuel costs.

Repairs of Water Plant (650): Decrease due to in 2001 amortization costs of \$3,391 were charge here, in 2001 the expense was fully amortized.

Transportation Expenses (660): Increase due to more costs being allocated to utilities for new backhoe and truck.

Outside Services (682): Decrease due to in 2001 there were engineering fees for Hwy 23 project, no fees for 2002.

Water Mains (Page W-15)

The mains were financed through operating cash and revenues of the utility.

Water Services (Page W-16)

Services added during 2002 were financed in the following manner:
1.5" service was added in 2002 to replace an existing 3/4" service. The property owner paid for the new service.

Hydrants and Distribution System Valves (Page W-18)

There were no hydrants added in 2002. Dollars added to Water Plant in Service in 2002 were costs for 3 hydrants that were relocated, not replaced.
